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GOVERNMENT OF ORISSA

DEPARTMENT OF HIGHER EDUCATION

RESOLUTION

The 14th December 2009

SUBJECT—Revision of pay scales of Teachers and equivalent cadres in receipt of U.G. C. scales of pay in Universities and Colleges following the revision of pay scales of Central Government employees on the recommendation of 6th Central Pay Commission.

The State Government had decided to extend the U.G. C. pay scales to the college teachers and university teachers with effect from the 1st January 1986 vide erstwhile Education and Youth Services Department Resolution No. 44032-EYS. and No.44038-EYS. dated the 6th October 1989. Again as per the Resolution No. 65312-HE., dated the 31st December 1999 had extended the benefit with effect from the 1st January 1996.

2. The Government of India, M.H.R.D. (Department of Higher Education) after considering the various recommendations of the U.G. C. on Revision of Pay Scales of the University and College Teachers communicated their decision to U.G. C. in their letter No. 1-32/2006-VII-UI(I)., dated the 31st December 2008. U.G. C. has communicated their decision to State Government in their letter No. F-I-6/2009-PRC., dated the 27th February 2009 and requested to implement the Scheme in the State in a timebound manner.

3. The question of revision of pay scales for university and college teachers on the basis of recommendations of Government of India and U.G. C. was under consideration of Government for sometime past. After careful consideration, the State Government have been pleased to implement the Scheme of revision of pay scales for university and college teachers with the following terms and conditions :

4.1. Date of Implementation :

The revised scales of pay shall be effective from the 1st January 2006.

4.2. Other Conditions :

As soon as regulations laying down other conditions are received from U.G.C., the same may be considered by the State Government.

4.3. Coverage :

The revised scales of pay and other related service benefits shall be applicable to all the fulltime teachers working in the Universities, i.e. the Utkal University, the Berhampur University, the Sambalpur University, the Fakir Mohan University, Balasore, the North Orissa University, Baripada, the Ravenshaw University, Cuttack, the Shree Jagannath Sanskrit University, Puri, Government Colleges and Non-Government Aided Colleges under Higher Education Department who were in receipt of U.G. C. scales of pay as on the 1st January 2006.

5.1. Scales of Pay :

(i) There shall be two Pay Bands of Rs. 15,600—39,100 and Rs.37,400—67,000 with appropriate “Academic Grade Pay (A.G. P. in short)”.

(ii) No one shall be eligible to be appointed, promoted or designated as Professor unless he/she possesses the Ph.D. and satisfies other academic conditions as laid down by the University Grants Commission from time to time. This shall, however, not affect those who are already designated as Professor.

(iii) In the matter of fixation of pay for Readers in the U.G. C. scales of pay effective from the 1st January 2006, minimum of higher Pay Band shall be allowed to those who would have completed 5 (five) years in the Grade. Hence, the revised scales for the incumbent Readers before completion of 5 (five) years shall be Rs. 15,600—39,100 and after completion of 5 (five) years shall be at the Pay Band of Rs. 37,400—67,000 in the pre-revised scale of Rs. 12,000—18,300.

(iv) With regard to Academic Grade Pay in favour of the Readers, the Principal (Reader Grade) and also the Principal (Professor Grade) in the same Pay Band of Rs. 37,400—67,000 for maintenance of parity in the hierarchical structure and promotional posts of Principal (Reader Grade) and Principal (Professor Grade), the A.G. P. of Rs.9,000 shall be allowed for Readers with 5 (five) years of service and A.G. P. of Rs.10,000 shall be allowed for Principal (Reader Grade) and Principal (Professor Grade).

(v) The Higher Education Department will examine the structural changes in the service and take a view for redesignations of the posts as per provisions of the Orissa Education Service (College Branch) Rules separately.

5.2. Government Colleges :

(i) Lecturer :

Existing Scale Rs. 8,000—275—13,500

Revision of Pay Scale Rs. 15,600—39,100

A. G. P. Rs. 6,000

Lecturers completing 4 years of service and possessing Ph.D. degree or 5 years of service possessing M. Phil degree or completing 6 years of service without possessing M. Phil and Ph.D. will be allowed A.G. P. of Rs. 7,000 in this Pay Band.

(ii) Lecturer (Sr. Scale) :

Existing Scale Rs. 10,000—325—15,200

Revision of Pay Scale Rs. 15,600—39,100+A.G. P. Rs. 7,000.

(iii) Reader with less than 5 (five) years of service :

Existing Scale Rs. 12,000—420—18,300

Revision of Pay Scale Rs. 15,600—39,100+A.G. P. Rs. 8,000

Reader with 5 (five) years of service :

Existing Scale Rs. 12,000—420—18,300

Revision of Pay Scale Rs. 37,400—67,000+A.G. P. Rs. 9,000

(iv) Professor (Government Autonomous College) :

Existing Scale Rs. 16,400—450—20,000

Revision of Pay Scale Rs. 37,400—67,000+A.G. P. Rs. 10,000

Pay of the directly recruited Professor shall be fixed at a stage not below Rs. 43,000 in this Pay Band and the A.G. P. of Rs.10,000.

(v) Principal (Degree Colleges) Reader Grade :

Existing Scale Rs. 12,000—420—18,300

Revision of Pay Scale Rs. 37,400—67,000 + A.G. P. Rs. 10,000

(vi) Principal (Lead Colleges) Professor Grade :

Existing Scale Rs. 16,400—450—20,000

Revision of Pay Scale Rs. 37,400—67,000 + A.G. P. Rs. 10,000

(vii) Principal (Autonomous College) Professor Grade :

Existing Scale Rs. 16,400—450—20,000

Revision of Pay Scale Rs. 37,400—67,000 + A.G. P. Rs. 10,000

(viii) Revised Scale of Pay of Director, Higher Education :

The Director, Higher Education shall carry his pay scale and Grade Pay.

5.3. Revised Scales of Pay of Teachers in the Universities :

(a) The Lecturers, Lecturers (Sr. Scale) and Readers in the Universities will have the same revised scales of pay as applicable to their counterparts in Government Colleges which will be as follow :

(i) Lecturer :

Existing Scale Rs. 8,000—275—13,500

Revision of Pay Scale Rs. 15,600—39,100 + A.G. P. Rs. 6,000.

Lecturers completing 4 years of service and possessing Ph.D. degree or 5 years of service possessing M. Phil degree or completing 6 years of service without possessing M. Phil and Ph. D. will be allowed A.G. P. of Rs. 7,000 in this Pay Band.

(ii) Lecturer (Sr. Scale) :

Existing Scale Rs. 10,000—325—15,200

Revision of Pay Scale Rs. 15,600—39,100 + A.G. P. Rs. 7,000.

(iii) Reader with less than 5 (five) years of service :

Existing Scale Rs. 12,000—420—18,300

Revision of Pay Scale Rs. 15,600—39,100 + A.G. P. Rs.8,000

Reader with 5 (five) years of service :

Existing Scale Rs. 12,000—420—18,300

Revision of Pay Scale Rs. 37,400—67,000 + A.G. P. Rs. 9,000.

(b) Professor in the Universities :

(i) Professor :

Existing Scale Rs. 16,400—450—20,900—500—22,400

Revision of Pay Scale Rs. 37,400—67,000 + A.G. P. Rs.10,000

(ii) Pay of the directly recruited Professor shall be fixed at a stage not below Rs.43,000 in this Pay Band and the A.G. P. of Rs. 10,000.

5.4. Vice-Chancellors of the Universities :

Existing Scale of Pay Rs. 25,000 (fixed)

Revision of Pay Scale Rs. 75,000 (fixed)

5.5. Revised scale of pay for Teachers of Aided Private Educational Institutions :

The revised scale of pay applicable for the post of Lecturer, Lecturer (Sr. Scale), Reader in the State Government Colleges will be applicable, *mutatis mutandis*, to their counterparts of Aided Private Colleges subject to the following two conditions :

(a) The revised U.G. C. scale is applicable with effect from the 1st January 2006 to those incumbents who were in the pre-revised U.G. C. scale of pay as on the 1st January 2006.

(b) They satisfy all the criteria prescribed for the post of Lecturer, Lecturer (Sr. Scale), Reader in the State Government Colleges.

5.6. Institute of Management & Information Technology (IMIT), Cuttack :

The existing pay scales of the Teachers in the Institute of Management & Information Technology, Cuttack having qualification prescribed by the U.G. C. shall be revised as follows :

Sl. No.	Name of the post	Existing scale of pay	Revised scales of pay recommended by the Committee
(1)	(2)	(3)	(4)
1	Principal-cum-Professor	Rs. 16,400—450—20,000	Rs. 37,400—67,000+ A.G. P. Rs. 10,000
2	Professor	Rs. 16,400—450—20,000	Rs. 37,400—67,000+ A.G. P. Rs. 10,000

(1)	(2)	(3)	(4)
3	Associate Professor/Reader	Rs. 12,000—420—18,300	* Rs. 15,600—39,100+ A.G. P. Rs. 8,000 for Readers with less than 5 years of service. * Rs. 37,400—67,000+ A.G. P. Rs. 9,000 with more 5 years of service.
4	Lecturer Lecturer (SS)	Rs. 8,000—275—13,500 Rs. 10,000—325—15,200	{ As recommended for their counterparts in Government Colleges.

6. Fitment Principle & Pay Fixation Formula :

The pay fixation formula adopted for the State Government employees on revision of pay scales pursuant to 6th Pay Commission recommendation shall be applicable for the above category of teachers. The pay fixation in the revised scales of pay shall be made adopting the modified Fitment Tables for different category of teachers as per Annexures I to VI with effect from the 1st of January, 2006 or from the date from which such revised scale opted for as per stipulations for option.

7. Exercise of Option :

All teachers shall be deemed to have come over to the revised scales of pay with effect from the 1st January 2006 except where the teachers have opted for a date after the 1st January 2006 under the provisions of Revised Scales of Pay Rules. However, exercise of options shall be limited to the date of increment in the existing scale falling due within a period of one year, i.e. from the 1st January 2006 to the 31st December 2006.

No option shall however be exercised in case of direct recruits appointed on or after the date of implementation of the Revised Scale of Pay Rules. Option once exercised shall be final.

8. Rate of Increment :

The rate of increment in the revised pay structure shall be 3% of the sum of the revised basic pay and Academic Grade Pay which will be rounded off to the next multiple of 10. The amount of increment will be added to the pay in the Pay Band.

9. Date of Increment :

The date of next increment shall be 12 months after the sanction of last increment. Where the pay is fixed at the minimum in the revised pay scale, the date of next increment shall be the anniversary of the date of coming over to the revised scale of pay.

10. Stepping up Benefit :

In case, a senior teacher is drawing more pay than his junior immediately before 1st day of January, 2006, in the same Grade and the senior's pay gets fixed at a stage lower than that of his junior then his pay can be stepped up to the stage of his junior and increment will accrue one year after that date. Such stepping up benefit can be available to an employee only once.

11. Dearness Allowances :

Consequent upon revision of pay scales as per the revised pay structure with effect from the 1st January 2006, the payment of Dearness Allowance shall be regulated in the manner by the same principle as adopted by Government of Orissa for their employees and the rate of Dearness Allowance shall also be the same.

12. House Rent Allowance :

The payment of House Rent allowance in the revised scales of pay of teachers would be at the same rate as has been allowed to State Government employees which is as follows :

(i) For Bhubaneswar (Urban Area) and Cuttack (Urban Area) the House Rent Allowance will be 20%.

(ii) For Rourkela, Berhampur, Sambalpur, Puri, Baragah, Brajarajnagar, Bhadrak, Balasore, Balangir, Bhawanipatna, Barbil, Baripada, Dhenkanal, Jeypore, Jharsuguda, Jatni, Keonjhar, Paradip, Rayagada and Sunabeda (Urban Areas) House Rent Allowance will be 10%.

(iii) For other areas of the State, the House Rent Allowance will be 5%. The revised rate of House Rent Allowance as mentioned above shall be payable in the revised scale of pay from the 1st December 2008. The existing rate of House Rent Allowance would, however, continue to be paid as admissible in the existing scale of pay until one draws the revised scale of pay w.e.f. the 1st December 2008.

13. Age of Superannuation :

Keeping in view the age of superannuation of State Government employees, the age of superannuation in case of College teachers shall be 58 years. However, for the University teachers and Non-Government Aided College teachers, the superannuation age shall continue to be 60 years.

14. Pension :

14.1. Pre-2006 Pensioners & Family Pensioners :

(i) The revised and consolidated pension and family pension for Pre-2006 Pensioners will be the existing basic pension as on the 31st December 2005 inclusive of commuted portion, if any, multiplied by a factor of 1.86+fitment weightage of 40% on existing basic pension and family pension. If the pension and family pension comes to less than Rs. 3,500 per month as per above calculation the same will be stepped up to Rs. 3,500 and additional pension, if any, admissible to the pensioners will be merged with the minimum pension raising to Rs. 3,500.

(ii) Provided that the revised full pension of all Pre-2006 pensioners relatable to the maximum period of qualifying service shall in no case be less than 50% of the minimum of the Pay Band plus the Grade Pay of the revised scales of pay with effect from the 1st January 2006 for the post last held by the pensioner on the date of retirement.

(iii) Similarly, the family pension of all Pre-2006 family pensioners shall not be less than 30% of the minimum Pay Band plus Grade Pay in the revised scales of pay with effect from the 1st January 2006 for the post last held by the pensioner/deceased employee.

(iv) Provided further that pension shall be suitably reduced proportionately where the pensioner has put in less than the maximum period of qualifying service required for full pension as per the rule applicable to the pensioner as on date of his/her superannuation/retirement. In no case, full pension or proportionate reduced pension or the family pension will be less than Rs. 3,500 per month.

(v) Over and above the consolidated minimum pension as indicated in (i) above, additional pension will be admissible to the pensioners with effect from the 1st December 2008 as under :

80—85 years	20%
85—90 years	30%
90—95 years	40%
95—100 years	50%
100 years & more	100%

14.2. Post-2006 Pensioners :

The consolidated pension and family pension will be 50% and 30% respectively on the basic pay drawn on the date of retirement corresponding to the prescribed period of service. However, the minimum pension will be Rs. 3,500 per month and additional pension, if any, admissible to the employees will be merged with the pension.

In case of a teacher retiring before completion of 25 years of qualifying service, but after completion of 10 years, the amount of pension shall be proportionate to the amount of pension admissible with effect from the 1st December 2008.

14.3. On pension and family pension the additional pension of 20%, 30%, 40%, 50% and 100% will be admissible to Post-2006 pensioners in the age group of 80—85 years, 85—90 years, 90—95 years and 100 and above years, respectively with effect from the 1st December 2008 over and above the minimum pension.

14.4. The revised consolidated pension and family pension will be drawn from January 2009 and 40% of the arrear is to be drawn during current financial year (2009-2010) and the balance 60% of arrear will be drawn during 2010-2011. Over and above the pension and additional pension to the both Pre- and Post-2006 pensioners and family pensioners, dearness relief will also be admissible on the following rate :

1-1-2006	Nil
1-7-2006	2%
1-1-2007	6%
1-7-2007	9%
1-1-2008	12%
1-7-2008	16%
1-1-2009	22%

Pension and family pension so drawn within the period 1st January 2006 onwards on pre-revised rate will be adjusted while drawing the pension and family pension in the revised rate with dearness relief and the commuted pension will be deducted while drawing the monthly pension in the revised rate.

15. Commutation of Pension :

The commuted value of pension will be 40% instead of 1/3rd restorable after 15 years and this will be applicable from the prospective date for which separate orders will be issued. The existing Table of commutation value for pension shall be substituted by a new Table prescribed for the purpose.

16. Qualifying Service :

The maximum qualifying service for pension is reduced from 33 years to 25 years and this will have prospective effect for which separate orders will be issued.

17. Gratuity :

The maximum D.C.R.G. amount has been enhanced to Rs. 7.5 lakhs from Rs. 2.5 lakhs existing and this will have prospective effect.

If a teacher dies in harness the family pension will be 50% of the last pay drawn for a period of 10 years without any upper age limit relating to maximum qualifying service now revised. This will have a prospective effect.

But there will be no change in the period for payment of enhanced family pension to the family in case of the death of a pensioner.

18. Payment of Current Salary and Arrears :

The current salary/pension and family pension in the revised scale will be given with effect from the 1st December 2009, to be drawn in January 2010 and 40% of the arrears may also be drawn during the Financial Year 2009-2010. The payment of balance 60% of the arrears will be made as per decision of the Government at later stage. However, the teachers who have since retired or retiring by the 31st March 2010 will get the entire arrear salary in one instalment during 2009-2010.

19. Financial Implication :

The financial assistance from the Central Government shall be limited to the extent of 80% of the additional expenditure involved in the implementation of the revision. The same shall be provided for the period from the 1st January 2006 to the 31st March 2010.

20. Anomalies :

The anomalies, if any, will be brought to the notice of the State Government in Department of Higher Education for consideration in consultation with Finance Department.

21. Applicability to Universities and College of other Departments :

The same Scheme will also be extended to the full-time teachers of I.M.I.T., Cuttack and Biju Patnaik University of Technology, Bhubaneswar under the administrative control of Industry Department, Orissa University of Agriculture and Technology under the administrative control of Agriculture Department and teachers of the Government Medical Colleges, i.e. S.C.B. Medical College, Cuttack, S.K.C.G. Medical College, Berhampur and V.S.S. Medical College, Burla under the administrative control of Health & Family Welfare Department. All the related Departments will take steps to implement the revised scales of pay and prepare separate Resolutions following due procedure as per approval of the State Cabinet on the 13th November 2009.

22. This has been concurred in by the Finance Department in their U.O.R. No. 5062-PSF., dated the 10th December 2009.

ORDER—Ordered that this Resolution be published in the *Orissa Gazette* and copy forwarded to all Departments of Government/Accountant-General (A. & E.), Orissa/Secretary to Government of India, Ministry of Human Resource Development (Department of Education), New Delhi/Secretary, U.G. C., Bahadur Shah Zafar Marg, New Delhi/Principals of all Government and Non-Government Aided Colleges/Registrars of all Universities in the State.

By order of the Governor
MADHU SUDAN PADHI

TABLE 1

(i) Incumbent Lecturers

Pre-Revised Scale Rs. 8,000—276—13,500 (Group-A entry)		Revised Pay Band+A.G. P. Rs. 15,600—39,100+A.G. P. 6,000	
Pre-Revised Basic Pay	Pay in the Pay Band	Revised Pay	
		Academic Grade Pay	Revised Basic Pay
(1)	(2)	(3)	(4)
8,000	15,600	6,000	21,600
8,275	15,600	6,000	21,600
8,550	15,910	6,000	21,910
8,825	16,420	6,000	22,420
9,100	16,930	6,000	22,930
9,375	17,440	6,000	23,440
9,650	17,950	6,000	23,950
9,925	18,470	6,000	24,470
10,200	18,980	6,000	24,980
10,475	19,490	6,000	25,490
10,750	20,000	6,000	26,000
11,025	20,510	6,000	26,510
11,300	21,020	6,000	27,020
11,575	21,530	6,000	27,530
11,850	22,050	6,000	28,050
12,125	22,560	6,000	28,560
12,400	23,070	6,000	29,070
12,675	23,580	6,000	29,580
12,950	24,090	6,000	30,090
13,225	24,600	6,000	30,600
13,500	25,110	6,000	31,110
13,775	25,630	6,000	31,630
14,050	26,140	6,000	32,140

14,325

26,650

6,000

32,650

ANNEXURE II

TABLE 2

(i) Incumbent Lecturers (Sr. Scale)

Pre-Revised Scale
Rs. 10,000—325—15,200Revised Pay Band+A.G. P.
Rs. 15,600—39,100+A.G. P. 7,000

Pre-Revised Basic Pay	Revised Pay		
	Pay in the Pay Band	Academic Grade Pay	Revised Basic Pay
(1)	(2)	(3)	(4)
10,000	18,600	7,000	25,600
10,325	19,210	7,000	26,210
10,650	19,810	7,000	26,810
10,975	20,420	7,000	27,420
11,300	21,020	7,000	28,020
11,625	21,630	7,000	28,630
11,950	22,230	7,000	29,230
12,275	22,840	7,000	29,840
12,600	23,440	7,000	30,440
12,925	24,050	7,000	31,050
13,250	24,650	7,000	31,650
13,575	25,250	7,000	32,250
13,900	25,860	7,000	32,860
14,225	26,460	7,000	33,460
14,550	27,070	7,000	34,070
14,875	27,670	7,000	34,670
15,200	28,280	7,000	35,280
15,525	28,880	7,000	35,880
15,850	29,490	7,000	36,490
16,175	30,090	7,000	37,090

TABLE 3

(i) Incumbent Readers with less than 5 years of service

Pre-Revised Scale
Rs. 12,000—420—18,300Revised Pay Band+A.G. P.
Rs. 15,600—39,100+A.G. P. 8,000

Pre-Revised Basic Pay	Pay in the Pay Band	Revised Pay	
		Academic Grade Pay	Revised Basic Pay
(1)	(2)	(3)	(4)
12,000	22,320	8,000	30,320
12,420	23,110	8,000	31,110
12,840	23,890	8,000	31,890
13,260	24,670	8,000	32,670
13,680	25,450	8,000	33,450
14,100	26,230	8,000	34,230
14,520	27,010	8,000	35,010
14,940	27,790	8,000	35,790
15,360	28,570	8,000	36,570
15,780	29,360	8,000	37,360
16,200	30,140	8,000	38,140
16,620	30,920	8,000	38,920
17,040	31,700	8,000	39,700
17,460	32,480	8,000	40,480
17,880	33,260	8,000	41,260
18,300	34,040	8,000	42,040
18,720	34,820	8,000	42,820
19,140	35,610	8,000	43,610
19,560	36,390	8,000	44,390

TABLE 4

(i) Incumbent Readers with 5 years of service

Pre-revised Scale
Rs. 12,000—420—18,300Revised Pay Band+A.G. P.
Rs. 37,400—67,000+A.G. P. 9,000

Pre-Revised Basic Pay	Revised Pay		
	Pay in the Pay Band	Academic Grade Pay	Revised Basic Pay
(1)	(2)	(3)	(4)
13,260	37,400	9,000	46,400
13,680	37,400	9,000	46,400
14,100	37,400	9,000	46,400
14,520	37,400	9,000	46,400
14,940	38,530	9,000	47,530
15,360	38,530	9,000	47,530
15,780	39,690	9,000	48,690
16,200	39,690	9,000	48,690
16,620	40,890	9,000	48,690
17,040	40,890	9,000	48,890
17,460	42,120	9,000	51,120
17,880	42,120	9,000	51,120
18,300	43,390	9,000	52,390
18,720	43,390	9,000	52,390
19,140	44,700	9,000	53,700
19,560	44,700	9,000	53,700

TABLE 5

(i) Incumbent Professor in Colleges and Universities

(ii) Incumbent Principals (Professor Grade) of P.G. Colleges

Pre-Revised Scale

Rs. 16,400—450—20,900—500—22,400 (S27 & S29)

Revised Pay Band+A.G. P.

Rs. 37,400—67,000+A.G. P. 10,000

Pre-Revised Basic Pay	Revised Pay		
	Pay in the Pay Band	Academic Grade Pay	Revised Basic Pay
(1)	(2)	(3)	(4)
16,400	40,890	10,000	50,890
16,850	40,890	10,000	50,890
17,300	42,120	10,000	52,120
17,750	42,120	10,000	52,120
18,200	43,390	10,000	53,390
18,650	43,390	10,000	53,390
19,100	44,700	10,000	54,700
19,550	44,700	10,000	54,700
20,000	46,050	10,000	56,050
20,450	46,050	10,000	56,050
20,900	47,440	10,000	57,440
21,400	47,440	10,000	57,440
21,900	48,870	10,000	58,870
22,400	48,870	10,000	58,870
22,900	50,340	10,000	60,340
23,400	50,340	10,000	60,340
23,900	51,860	10,000	61,860

TABLE 6

Incumbent Principals of U.G. Colleges

Pre-Revised Scale

Rs. 12,000—420—18,300

(Minimum to be fixed at Rs. 12,840)

Revised Pay Band+A.G. P.

Rs. 37,400—67,000+A.G. P. 10,000

Pre-Revised Basic Pay	Revised Pay		
	Pay in the Pay Band	Academic Grade Pay	Revised Basic Pay
(1)	(2)	(3)	(4)
12,840	37,400	10,000	47,400
13,260	37,400	10,000	47,400
13,680	37,400	10,000	47,400
14,100	37,400	10,000	47,400
14,520	37,400	10,000	47,400
14,940	38,530	10,000	48,530
15,360	38,530	10,000	48,530
15,780	39,690	10,000	49,690
16,200	39,690	10,000	49,690
16,620	40,890	10,000	50,890
17,040	40,890	10,000	50,890
17,460	42,120	10,000	52,120
17,800	42,120	10,000	52,120
18,300	43,390	10,000	53,390
18,720	43,390	10,000	53,390
19,140	44,700	10,000	54,700
19,560	44,700	10,000	54,700